

**Deluca, Jeanine E**

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**From:** Deluca, Jeanine E  
**Sent:** Wednesday, April 18, 2007 4:42 PM  
**To:** 'cmatzko@apslaw.com'  
**Subject:** Cookson/fry's Family of Companies

**Attachments:** Sum of Cookson.xls

Claudia,

Per our conversation today, please find attached a file which details the pre-petition activity for the three Cookson companies. Please review the information and let me know if you have any questions. I would recommend that the finance contact at the companies reviews the data to understand what Delphi's books and records currently reflect.

Thank you,



Sum of Cookson.xls  
(62 KB)

***Jeanine E. DeLuca***

Manager, Restructuring Processes & Support  
Delphi Corp.  
5725 Delphi Drive  
M/C 480-900-001  
Troy, Mi 48098-2815  
Tel. 248.265.4257  
Fax. 248.265.4277

**Deluca, Jeanine E**

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**From:** Unrue, Dean R  
**Sent:** Wednesday, June 20, 2007 4:47 PM  
**To:** Deluca, Jeanine E  
**Subject:** FW: Info--Cookson/fry's Family of Companies

**Attachments:** DELPHIANALYSIS.xls; Delphicclaim58228.25.xls



DELPHIANALYSIS.xlDelphicclaim58228.2  
s (24 KB) 5.xls (70 KB...

Jeanine

FYI

-----Original Message-----

From: Matzko, Claudia [mailto:CMatzko@apslaw.com]  
Sent: Monday, May 07, 2007 11:35 AM  
To: Unrue, Dean R  
Cc: Avanzato, Joseph  
Subject: Info--Cookson/fry's Family of Companies

Dean,

I am forwarding to you some information which I received this morning from Jim Dengler of Cookson. As you will see, it is very detailed and hopefully will be very helpful in moving us towards resolution of these fianl claims.

I would ask that you review this information at your earliest convenience and give Jim and I a call.

Thanks so much for your continued work on this matter.  
Claudia

Claudia J. Matzko, Attorney  
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-----Original Message-----

From: Jim Dengler [mailto:JDengler@cooksonelectronics.com]  
Sent: Monday, May 07, 2007 11:25 AM

To: Matzko, Claudia  
Subject: Re: FW: Cookson/fry's Family of Companies

Good morning Claudia -

As promised - you have a response on Monday morning of this week :-)

Here is some information that I have put together on the \$167,517.42 payment that was made right around the bankruptcy. With the exception of one invoice - we did receive duplicate payments. The attached spread sheet outlines the application of the funds, the duplicate payments, any retro price adjustments that were made, and the current balance for the \$117,517.42 portion that relates to these specific invoices on our Electronic Division - Alpha Metals. I have attempted to color code everything in an effort to simplify.

(See attached file: DELPHIANALYSIS.xls)

The remaining \$50,000.00 of the original payment relates to our Industrial Division - Fry Metals - our account number 117610. When our sales manager had originally put together the list for the prepayment she made an error in her calculations for the Industrial Division. She calculated the number of estimated pounds of metal that was to be shipped instead of the dollar value for the same. Again - the number of pounds were only estimates of what actually shipped to Delphi. Here again - we do end up having a duplicate payment balance. I will try to simply this portion as much as possible for you.

- We received \$50,000.00 as prepayment for an estimated 50,000 pounds of metal.
- There are a total of 5 invoices involved where we actually shipped at total of 48,558 pounds of material.
- The total dollar value of these 5 invoices is - \$165,829.08.
- Of the original \$50,000.00 in prepayment, a total of \$45,000.00 was applied to these invoices leaving an open balance of \$120,829.08. (The remaining \$5,000.00 is still open as a credit on the Alpha account 123422 - this balance is included in the spread sheet attached below).
- We received a total of \$170,963.49 in additional payments against these 5 invoices leaving a credit balance of (\$50,134.41).
- We also received retro price adjustments that total \$8,920.10 giving us a final balance of (\$41,214.31).

The ultimate balance on this account following the bankruptcy was a credit balance of (\$9,439.23). There were a pile of pricing short payments and two additional pre-bankruptcy invoices that were not paid for 18K+ each.

On June 30, 2006 we chose to write off the balances due to us by Delphi on our Industrial Division only. There are three accounts involved. AR account 117610 which had the credit balance of (\$9,439.23); Delphi Connection Systems, AR account number 159885 with an open balance of \$4,625.00; and Delphi Canada, AR account 171521 with an open balance of \$12,284.59. On our Industrial division, we ultimately wrote off a balance of \$7,470.36. If we had taken into the account the remaining 5K still open on our Electronic Division account from the original 167K prepayment, this balance would only have been \$2,470.36.

Ok - so given all this information - it looks like a duplicate payment total of (\$140,405.13) between our Industrial and Electronic Divisions that relate to the 167K prepayment in October 2005.

In regard to the Delphi spread sheet you sent to me - on 4/11/06 we received a payment in the amount of \$33,519.22 which paid a pile of post petition open invoices and also took a deduction of \$249,362.62 for pre petition duplicate payments. \$197,079.87 of this was applied to

duplicate payments on the Industrial Division pre petition balances that were not related to the \$50,000.00 prepayment outlined above. There is still an open deduction amount of \$52,282.75 on our Electronic Division. You will see this \$249,362.62 balance listed on the Delphi spreadsheet you sent to me last week. Then on 6/13/06 we received another payment with a deduction taken in the amount of \$13,733.10 - which is the other balance that is listed on the Delphi spreadsheet you sent to me.

So - it seems that while there were duplicate payments made etc - they did reverse these duplicate payments on these two charge backs taken on 4/11/06 and 6/13/06. The remaining \$52,282.75 and \$13,733.10 have been included in all my information to you guys as part of the open claim. Please see the attached spread sheet that was previously sent to you concerning all the balances due on the Electronic Division. You will see a list of all open and unpaid invoices, all invoices with credit balances, and these two open deduction amounts included.

(See attached file: Delphicclaim58228.25.xls)

Claudia - as you can see the more we look into the open balances, the more complicated it gets - however it continues to prove out that our claims are valid amounts. I trust that this review will be sufficient for our friends at Delphi to finally accept our claim.

Best Regards,

James L. Dengler, CBA  
Credit Manager  
Cookson Electronics Assembly Materials  
(814)940-3839 Direct  
(814)943-8657 Fax

**DETAIL OF PRE-PETITION INVOICES FOR COOKSON COMPANIES****FRYS Metal - RD 131740011**

Process #	Document #	Doc Date	Total Amount	BOL	Purchase Order #
'9000031177845	'5203357915001	8/1/2005	\$3,014.00	325476	D0550046486
'9000031177846	'5203357916001	8/1/2005	\$3,014.00	325473	D0550046486
'9000031166159	'5203355900001	8/1/2005	\$3,836.00	325482	D0550046482
'9000031177843	'5203361626001	8/2/2005	\$986.40	326185	D0550046955
'9000031226545	'5203377918001	8/3/2005	\$3,014.00	325812	D0550046486
'9000031226546	'5203377919001	8/3/2005	\$3,014.00	325811	D0550046486
'9000031204010	'5203374753001	8/3/2005	\$822.00	325813	D0550046482
'9000031287629	'5203409785001	8/3/2005	\$9,535.20	326493	D0550046482
'9000031197341	'ESD5203371303001	8/3/2005	(\$20.43)	306730	D0550043132
'9000031204005	'5203375800001	8/4/2005	\$986.40	326259	D0550046955
'9000031204006	'5203376283001	8/4/2005	\$986.40	326404	D0550046955
'9000031226543	'5203382657001	8/4/2005	\$986.40	326554	D0550046955
'9000031226544	'5203382658001	8/4/2005	\$548.00	326555	D0550046488
'9000031204007	'5203376559001	8/4/2005	\$1,644.00	326405	D0550046490
'9000031204008	'5203376560001	8/4/2005	\$1,644.00	326406	D0550046490
'9000031226548	'5203381166001	8/4/2005	\$5,699.20	325955	D0550046482
'9000031251299	'5203395715001	8/8/2005	\$438.40	326708	D0550046491
'9000031251300	'5203395718001	8/8/2005	\$986.40	326707	D0550046955
'9000031264591	'5203402316001	8/8/2005	\$3,014.00	326260	D0550046486
'9000031264592	'5203402317001	8/8/2005	\$3,014.00	326186	D0550046486
'9000031264593	'5203399544001	8/8/2005	\$822.00	326187	D0550046482
'9000031264590	'5203402231001	8/9/2005	\$986.40	326872	D0550046955
'9000031287630	'5203409787001	8/9/2005	\$876.80	326494	D0550046484
'9000031287625	'5203410833001	8/10/2005	\$986.40	327010	D0550046955
'9000031287626	'5203417341001	8/11/2005	\$548.00	327223	D0550046488
'9000031287627	'5203417342001	8/11/2005	\$986.40	327225	D0550046955
'9000031287628	'5203417367001	8/11/2005	\$438.40	327224	D0550046491
'9000031319899	'5203420102001	8/11/2005	\$3,014.00	326751	D0550046486
'9000031319900	'5203420103001	8/11/2005	\$3,014.00	326750	D0550046486
'9000031319901	'5203420104001	8/11/2005	\$3,014.00	326749	D0550046486
'9000031319903	'5203418294001	8/11/2005	\$1,644.00	327228	D0550046490
'9000031319905	'5203418296001	8/11/2005	\$1,644.00	327226	D0550046490
'9000031319906	'5203424592001	8/11/2005	\$1,644.00	326876	D0550046484
'9000031319907	'5203424594001	8/11/2005	\$9,535.20	326877	D0550046482
'9000031319908	'5203424595001	8/11/2005	\$822.00	326878	D0550046482
'9000031319898	'5203424085001	8/12/2005	\$986.40	327293	D0550046955
'9000031319902	'5203426424001	8/12/2005	\$3,014.00	326875	D0550046486
'9000031817397	'CSR5203696752001	9/25/2005	\$117.68	329694	D0550052093
'9000031817398	'CSR5203696752002	9/25/2005	\$297.17	329694	D0550052093
'9000031817399	'CSR5203696752003	9/25/2005	\$247.45	330075	D0550052093
'9000031817400	'CSR5203696752004	9/25/2005	\$152.16	330515	D0550052093
'9000031817401	'CSR5203696752005	9/25/2005	\$83.04	330515	D0550052093
'9000031817402	'CSR5203696752006	9/25/2005	\$164.06	330596	D0550052093
'9000031817403	'CSR5203696758001	9/25/2005	\$416.92	329672	D0550052092
'9000031817404	'CSR5203696758002	9/25/2005	\$419.90	330074	D0550052092
'9000031817405	'CSR5203696758003	9/25/2005	\$413.45	330514	D0550052092
'9000031817406	'CSR5203696758004	9/25/2005	\$128.18	331231	D0550052092
'9000031817407	'CSR5203696758005	9/25/2005	\$35.71	331231	D0550052092
'0005016202915	'ADMDISCTS1005	10/1/2005	(\$647.41)	DISCTS1005	
'0005016203187	'ADMDISCTS1005	10/1/2005	(\$510.54)	DISCTS1005	
'0005016207320	'ADMDISCTS1105V	10/1/2005	(\$118.19)	DISCTS1105	
'9000031931238	'5203751094001	10/3/2005	\$986.40	332495	D0550046955
'9000031931239	'5203751096001	10/3/2005	\$986.40	332493	D0550046955
'9000031931240	'5203751098001	10/3/2005	\$986.40	332490	D0550046955
'9000031931241	'5203751114001	10/3/2005	\$986.40	332491	D0550046955
'9000031931242	'5203751139001	10/3/2005	\$6,850.00	332488	D0550046475
'9000031931243	'5203751141001	10/3/2005	\$438.40	332489	D0550046491
'9000031931244	'5203751142001	10/3/2005	\$1,096.00	332492	D0550046488
'9000032192517	'5203903873001	10/3/2005	\$986.40	332488	D0550046955
'9000031945765	'5203761095001	10/3/2005	\$548.00	332647	D0550046492
'9000031945766	'5203761096001	10/3/2005	\$548.00	332648	D0550046492
'9000031945768	'5203754368001	10/3/2005	\$6,028.00	331601	D0550046486
'9000031945763	'5203761073001	10/4/2005	\$548.00	332646	D0550046492
'9000031945764	'5203761094001	10/4/2005	\$548.00	332649	D0550046492
'9000031945767	'5203761097001	10/4/2005	\$548.00	332645	D0550046492
'9000031945769	'5203760110001	10/4/2005	\$219.20	332641	D0550069861
'9000031945770	'5203760111001	10/4/2005	\$1,644.00	332642	D0550046490
'9000031945771	'5203760112001	10/4/2005	\$1,644.00	332643	D0550046490

**DETAIL OF PRE-PETITION INVOICES FOR COOKSON COMPANIES**

'9000031945772	'5203760113001	10/4/2005	\$1,096.00	332644	D0550069861
'9000031945773	'5203757640001	10/4/2005	\$18,445.52	332487	D0550052093
'9000031976274	'5203774672001	10/6/2005	\$18,093.44	332650	D0550052092
'9000032800413	'DSR5204296252001	10/7/2005	(\$38.40)	332492	D0550046488
'9000032800414	'DSR5204296252002	10/7/2005	(\$57.60)	332492	D0550046488
'9000032800417	'DSR5204296264001	10/7/2005	(\$38.40)	332489	D0550046491
'9000032800418	'DSR5204296296001	10/7/2005	(\$600.00)	332488	D0550046475
'9000032800422	'DSR5204296298001	10/7/2005	(\$86.40)	332495	D0550046955
'9000032800423	'DSR5204296298002	10/7/2005	(\$57.60)	332493	D0550046955
'9000032800424	'DSR5204296298003	10/7/2005	(\$28.80)	332493	D0550046955
'9000032800425	'DSR5204296298004	10/7/2005	(\$86.40)	332490	D0550046955
'9000032800426	'DSR5204296298005	10/7/2005	(\$86.40)	332491	D0550046955
'9000032800427	'DSR5204296298006	10/7/2005	(\$86.40)	332488	D0550046955
'9000032812743	'DSR5204298494001	10/7/2005	(\$48.00)	332646	D0550046492
'9000032812744	'DSR5204298494002	10/7/2005	(\$48.00)	332649	D0550046492
'9000032812745	'DSR5204298494003	10/7/2005	(\$48.00)	332647	D0550046492
'9000032812746	'DSR5204298494004	10/7/2005	(\$48.00)	332648	D0550046492
'9000032812747	'DSR5204298494005	10/7/2005	(\$48.00)	332645	D0550046492
'9000031994792	'5203788010001	10/7/2005	\$3,014.00	332634	D0550046486
'9000031994793	'5203788011001	10/7/2005	\$3,014.00	332633	D0550046486
'9000031994794	'5203788012001	10/7/2005	\$3,014.00	332635	D0550046486
'9000032812767	'DSR5204297836001	10/7/2005	(\$288.00)	331601	D0550046486
'9000032812768	'DSR5204297836002	10/7/2005	(\$240.00)	331601	D0550046486
'9000032812769	'DSR5204297836003	10/7/2005	(\$264.00)	332634	D0550046486
'9000032812770	'DSR5204297836004	10/7/2005	(\$264.00)	332633	D0550046486
'9000032812771	'DSR5204297836005	10/7/2005	(\$264.00)	332635	D0550046486
'9000032812772	'DSR5204298243001	10/7/2005	(\$144.00)	332642	D0550046490
'9000032812777	'DSR5204298275001	10/7/2005	(\$19.20)	332641	D0550069861
'9000032812778	'DSR5204298275002	10/7/2005	(\$96.00)	332644	D0550069861
'9000032812783	'DSR5204298278001	10/7/2005	(\$144.00)	332643	D0550046490
'9000031994795	'5203790394001	10/7/2005	\$822.00	332631	D0550046482
'9000031994796	'5203790397001	10/7/2005	\$4,384.00	332632	D0550046482
'9000032800446	'DSR5204296652001	10/7/2005	(\$72.00)	332631	D0550046482
'9000032800447	'DSR5204296655001	10/7/2005	(\$384.00)	332632	D0550046482
'9000031994797	'5203787999001	10/7/2005	\$4,110.00	332638	D0550046483
'9000031994798	'5203788000001	10/7/2005	\$4,110.00	332637	D0550046483
'9000031994799	'5203788001001	10/7/2005	\$8,220.00	332639	D0550043132
'9000031994800	'5203788002001	10/7/2005	\$3,288.00	332636	D0550043912
'9000032812796	'DSR5204298098001	10/7/2005	(\$288.00)	332636	D0550043912
'9000032812803	'DSR5204298136001	10/7/2005	(\$720.00)	332639	D0550043132
'9000032812810	'DSR5204298142001	10/7/2005	(\$360.00)	332638	D0550046483
'9000032812811	'DSR5204298142002	10/7/2005	(\$360.00)	332637	D0550046483
'9000032827351	'DSR5204301694001	10/7/2005	(\$962.40)	332487	D0550052093
'9000032835811	'DSR5204302558001	10/7/2005	(\$944.03)	332650	D0550052092

**\$172,320.48****SPECIALTY COATINGS SYSTEMS-RD 861331320**

Process #	Document #	Doc Date	Total Amount	BOL	Purchase Order #
'9000033365610	'FB1101527RI 2K	1/6/2005	\$3,960.00	1101527RI	
'9000031968079	'5203762464001	9/17/2005	\$1,055.00	1099861 RI	D0450066611
'9000031968080	'5203762467001	9/17/2005	\$1,545.00	1099862 RI	D0450066611
'9000032111188	'FB1099906RI A4	9/28/2005	\$27,530.00	1099906RI	
'9000031968081	'5203762468001	9/28/2005	\$1,055.00	1099863 RI	D0450066611
'9000031935042	'5203750386001	10/3/2005	\$921.60	1470	D0550040553
'9000031935043	'5203750386002	10/3/2005	\$288.58	1470	D0550046383
'9000031935044	'5203750386003	10/3/2005	\$482.80	1470	D0550047126
'9000031935045	'5203750386004	10/3/2005	\$1,537.20	1470	D0550074350
'9000031935046	'5203752122001	10/3/2005	\$691.20	1471	D0550040553
'9000031935047	'5203752122002	10/3/2005	\$288.58	1471	D0550046383
'9000031935048	'5203752122003	10/3/2005	\$289.68	1471	D0550047126
'9000031935049	'5203752122004	10/3/2005	\$658.80	1471	D0550074350
'9000031951968	'5203756811001	10/4/2005	\$163.20	1472	D0550040551
'9000031951969	'5203756811002	10/4/2005	\$691.20	1472	D0550040553
'9000031951970	'5203756811003	10/4/2005	\$288.58	1472	D0550046383
'9000031951971	'5203756811004	10/4/2005	\$878.40	1472	D0550074350
'9000031951972	'5203758731001	10/4/2005	\$109.80	1474	D0550074350
'9000031951973	'5203758769001	10/4/2005	\$1,036.80	1473	D0550040553
'9000031951974	'5203758769002	10/4/2005	\$577.15	1473	D0550046383
'9000031951975	'5203758769003	10/4/2005	\$579.36	1473	D0550047126
'9000031951976	'5203758769004	10/4/2005	\$1,427.40	1473	D0550074350
'9000031968065	'5203765609001	10/5/2005	\$172.80	1476	D0550040551



**DETAIL OF PRE-PETITION INVOICES FOR COOKSON COMPANIES**

'9000031968066	'5203765609002	10/5/2005	\$57.60	1476	D0550040553
'9000031968067	'5203765609003	10/5/2005	\$288.58	1476	D0550046383
'9000031968068	'5203765609004	10/5/2005	\$289.68	1476	D0550047126
'9000031968069	'5203765609005	10/5/2005	\$878.40	1476	D0550074350
'9000031968070	'5203765888001	10/5/2005	\$345.60	1475	D0550040553
'9000031968071	'5203765888002	10/5/2005	\$658.80	1475	D0550074350
'9000031968072	'5203768516001	10/5/2005	\$1,036.80	1477	D0550040551
'9000031968073	'5203768516002	10/5/2005	\$579.36	1477	D0550047126
'9000031968074	'5203768516003	10/5/2005	\$2,196.00	1477	D0550074350
'9000031968075	'5203769463001	10/5/2005	\$289.68	1478	D0550047126
'9000031968076	'5203769481001	10/5/2005	\$230.40	1478	D0550040551
'9000031968077	'5203769481002	10/5/2005	\$460.80	1478	D0550040553
'9000031968078	'5203769481003	10/5/2005	\$878.40	1478	D0550074350
'9000031981173	'5203773775001	10/6/2005	\$288.00	1479	D0550040551
'9000031981174	'5203773775002	10/6/2005	\$57.60	1479	D0550040553
'9000031981175	'5203773775003	10/6/2005	\$579.36	1479	D0550047126
'9000031981176	'5203773775004	10/6/2005	\$878.40	1479	D0550074350
'9000031981177	'5203775152001	10/6/2005	\$172.80	1480	D0550040551
'9000031981178	'5203775152002	10/6/2005	\$864.00	1480	D0550040553
'9000031981179	'5203775152003	10/6/2005	\$432.86	1480	D0550046383
'9000031981180	'5203775152004	10/6/2005	\$289.68	1480	D0550047126
'9000031981181	'5203775152005	10/6/2005	\$2,196.00	1480	D0550074350
'9000031981182	'5203776318001	10/6/2005	\$460.80	1481	D0550040551
'9000031981183	'5203776318002	10/6/2005	\$518.40	1481	D0550040553
'9000031981184	'5203776318003	10/6/2005	\$288.58	1481	D0550046383
'9000031981185	'5203776318004	10/6/2005	\$878.40	1481	D0550074350
'9000032197547	'FB1100064RI A5	10/6/2005	\$5,645.00	1100064RI	
'9000032066641	'5203818940001	10/6/2005	\$1,055.00	1100065 RI	D0450066611
'9000032004271	'5203782047001	10/7/2005	\$460.80	14822	D0550040551
'9000032004272	'5203782047002	10/7/2005	\$288.58	14822	D0550046383
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'9000032004274	'5203782047004	10/7/2005	\$1,317.60	14822	D0550074350
'9000032004275	'5203784913001	10/7/2005	\$403.20	1483	D0550040551
'9000032004276	'5203784913002	10/7/2005	\$691.20	1483	D0550040553
'9000032004277	'5203784913003	10/7/2005	\$432.86	1483	D0550046383
'9000032004278	'5203784913004	10/7/2005	\$1,866.60	1483	D0550074350
'9000032004279	'5203785636001	10/7/2005	\$691.20	1484	D0550040553
'9000032004280	'5203785637001	10/7/2005	\$658.80	1484	D0550074350
'0005016190394	'ACMADMDISCTS0805	10/7/2005	\$262.34	DISCTS0805	
SUM of Pre-P			\$76,385.97		

**COOKSON ELECTRONICS - RD 067050245**

Process #	Document #	Doc Date	Total Amount	BOL	Purchase Order #
'9000030944576	'5203243535001	7/6/2005	\$259.70	323136	D0550039248
'9000031164624	'5203354600001	8/1/2005	\$180.45	325638	D0550042201
'9000031197295	'DMP5203376412001	8/1/2005	(\$120.30)	325638	D0550042201
'9000031197296	'DMP5203376413001	8/1/2005	(\$60.15)	325638	D0550042201
'9000031164625	'5203355938001	8/1/2005	\$176.20	325767	D0550041091
'9000031164626	'5203355938002	8/1/2005	\$360.90	325767	D0550051339
'9000031164627	'5203355940001	8/1/2005	\$88.10	325630	D0550041091
'9000031164628	'5203355943001	8/1/2005	\$88.10	325431	D0550041091
'9000031188380	'5203369390001	8/3/2005	\$88.10	325962	D0550040072
'9000031201728	'5203374766001	8/3/2005	\$88.10	326131	D0550041091
'9000031201727	'5203375981001	8/4/2005	\$120.30	325638	D0550042201
'9000031221122	'5203382426001	8/5/2005	\$180.45	326133	D0550042201
'9000031221123	'5203390824001	8/5/2005	\$259.70	325826	D0550045684
'9000031262516	'5203399545001	8/8/2005	\$88.10	326247	D0550041091
'9000031262517	'5203399545002	8/8/2005	\$120.30	326247	D0550051339
'9000031262518	'5203399546001	8/8/2005	\$88.10	326392	D0550041091
'9000031262519	'5203399547001	8/8/2005	\$88.10	326595	D0550041091
'9000031314736	'5203424597001	8/8/2005	\$88.10	326821	D0550041091
'9000031249735	'5203395222001	8/8/2005	\$60.15	326598	D0550076166
'9000031284060	'5203404163001	8/9/2005	\$60.15	326597	D0550071740
'9000031262515	'5203402358001	8/9/2005	\$352.40	326394	D0550040072
'9000031284062	'5203410608001	8/9/2005	\$4,155.20	326925	D0550040812
'9000031314735	'5203424596001	8/9/2005	\$88.10	326994	D0550041091
'9000031284061	'5203413160001	8/10/2005	\$396.45	326668	D0550040504
'9000031284063	'5203417758001	8/10/2005	\$88.10	326681	D0550041091
'9000031314733	'5203417846001	8/10/2005	\$88.10	326681	D0550041091
'9000031314734	'5203417846002	8/10/2005	\$300.75	326681	D0550051339
'9000031909795	'5203745766001	8/10/2005	\$300.75	326678	D0550051339

**DETAIL OF PRE-PETITION INVOICES FOR COOKSON COMPANIES**

'9000031909799	'5203745787001	8/10/2005	\$88.10	326681	D0550041091
'9000031909800	'5203745788001	8/10/2005	\$300.75	326678	D0550051339
'9000031296308	'DMP5203418978001	8/10/2005	(\$88.10)	326681	D0550041091
'9000031901008	'DMP5203746376001	8/10/2005	(\$88.10)	326681	D0550041091
'9000031901009	'DMP5203746378001	8/10/2005	(\$300.75)	326681	D0550051339
'9000032142127	'DMP5203849627001	8/10/2005	(\$300.75)	326678	D0550051339
'9000031314730	'5203420100001	8/11/2005	\$396.45	327040	D0550040504
'9000031314731	'5203420101001	8/11/2005	\$396.45	326811	D0550040504
'9000031314729	'5203423565001	8/12/2005	\$180.45	326817	D0550042201
'9000031314732	'5203426274001	8/12/2005	\$396.45	327149	D0550040504
'9000031314737	'5203434336001	8/12/2005	\$88.10	327148	D0550041091
'9000031336155	'5203437789001	8/15/2005	\$180.45	327147	D0550042201
'9000031359448	'5203446447001	8/15/2005	\$396.45	327290	D0550040504
'9000031347687	'5203442882001	8/15/2005	\$88.10	327291	D0550041091
'9000031347688	'5203442882002	8/15/2005	\$240.60	327291	D0550051339
'9000031378847	'5203457985001	8/17/2005	\$360.90	327990	D0550042201
'9000031406031	'5203469195001	8/17/2005	\$1,894.15	327438	D0550040504
'9000031406032	'5203469314001	8/17/2005	\$60.15	327442	D0550071740
'9000031426252	'5203475832001	8/18/2005	\$88.10	327439	D0550041091
'9000031440889	'5203487829001	8/22/2005	\$1,189.35	328003	D0550040504
'9000031491286	'5203506872001	8/22/2005	\$396.45	328381	D0550040504
'9000031456142	'5203492538001	8/22/2005	\$264.30	328010	D0550041091
'9000031456143	'5203492538002	8/22/2005	\$541.35	328010	D0550051339
'9000031456141	'5203493147001	8/24/2005	\$360.90	328526	D0550042201
'9000031491287	'5203517186001	8/24/2005	\$176.20	328383	D0550041091
'9000031491288	'5203517186002	8/24/2005	\$60.15	328383	D0550051339
'9000031491289	'5203517522001	8/24/2005	\$88.10	328103	D0550041091
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'9000031541217	'5203532716001	8/25/2005	\$396.45	328502	D0550040504
'9000031469281	'5203503484001	8/25/2005	\$44.05	328352	D0550040072
'9000031509505	'5203518543001	8/25/2005	\$88.10	328501	D0550041091
'9000031553580	'5203541384001	8/25/2005	\$259.70	327404	D0550045684
'9000031541218	'5203534083001	8/26/2005	\$1,189.35	328698	D0550040504
'9000031541219	'5203534083002	8/26/2005	\$60.15	328698	D0550071740
'9000031509506	'5203520632001	8/26/2005	\$88.10	328700	D0550041091
'9000031509507	'5203520632002	8/26/2005	\$120.30	328700	D0550051339
'9000031509504	'5203521542001	8/29/2005	\$541.35	328541	D0550042201
'9000031572969	'5203558619001	8/31/2005	\$792.90	329000	D0550040504
'9000031572970	'5203553585001	8/31/2005	\$176.20	328995	D0550041091
'9000031572971	'5203553585002	8/31/2005	\$120.30	328995	D0550051339
'9000031901010	'DMP5203746379001	8/31/2005	(\$44.05)	328995	D0550041091
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'9000031901013	'DMP5203746382001	8/31/2005	(\$60.15)	328995	D0550051339
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'9000031572972	'5203554274001	9/1/2005	\$2,077.60	329298	D0550040812
'9000031600820	'5203573114001	9/2/2005	\$88.10	329278	D0550041091
'9000031600821	'5203573114002	9/2/2005	\$60.15	329278	D0550051339
'9000031909796	'5203745785001	9/2/2005	\$88.10	328995	D0550041091
'9000031909797	'5203745786001	9/2/2005	\$88.10	328997	D0550041091
'9000031909798	'5203745786002	9/2/2005	\$60.15	328997	D0550051339
'9000031600818	'5203571481001	9/6/2005	\$180.45	329270	D0550042201
'9000031600819	'5203574588001	9/6/2005	\$519.40	329581	D0550039248
'9000031629423	'5203588552001	9/8/2005	\$360.90	329421	D0550042201
'9000031681974	'5203615888001	9/12/2005	\$3,435.90	330308	D0550040504
'9000031681975	'5203615889001	9/12/2005	\$704.80	329695	D0550040504
'9000031681976	'5203615856001	9/12/2005	\$2,077.60	330145	D0550040812
'9000031696113	'5203624743001	9/13/2005	\$2,643.00	330149	D0550040504
'9000031696114	'5203625902001	9/13/2005	\$352.40	330153	D0550041091
'9000031696115	'5203625902002	9/13/2005	\$240.60	330153	D0550051339
'9000031696116	'5203625906001	9/13/2005	\$264.30	329414	D0550041091
'9000031696117	'5203625906002	9/13/2005	\$120.30	329414	D0550051339
'9000031696118	'5203625907001	9/13/2005	\$88.10	330282	D0550041091
'9000031696112	'5203628495001	9/14/2005	\$902.25	330154	D0550042201
'9000032074040	'5203835037001	9/15/2005	\$185.50	330492	D0550039248
'9000031740917	'5203637349001	9/15/2005	\$220.25	330146	D0550040072
'9000031740919	'5203647272001	9/15/2005	\$176.20	329709	D0550041091
'9000031740920	'5203647272002	9/15/2005	\$120.30	329709	D0550051339
'9000031740916	'5203641763001	9/16/2005	\$541.35	330585	D0550042201
'9000031740918	'5203643461001	9/16/2005	\$220.25	330568	D0550040072



**DETAIL OF PRE-PETITION INVOICES FOR COOKSON COMPANIES**

'9000031775681	'5203660228001	9/19/2005	\$2,643.00	331031	D0550040504
'9000031775682	'5203659470001	9/19/2005	\$88.10	330566	D0550041091
'9000031775683	'5203659470002	9/19/2005	\$60.15	330566	D0550051339
'9000031789723	'5203668737001	9/20/2005	\$264.30	331047	D0550041091
'9000031789724	'5203668737002	9/20/2005	\$180.45	331047	D0550051339
'9000031789722	'5203670154001	9/21/2005	\$360.90	331029	D0550042201
'9000031803021	'5203677859001	9/21/2005	\$1,335.60	330491	D0550040812
'9000031803022	'5203678959001	9/21/2005	\$2,077.60	331250	D0550040812
'9000031845939	'5203701847001	9/26/2005	\$902.25	331457	D0550042201
'9000031845940	'5203705182001	9/26/2005	\$220.25	331464	D0550040072
'9000031872234	'5203717272001	9/27/2005	\$2,907.30	331730	D0550040504
'9000031872235	'5203717273001	9/27/2005	\$2,643.00	331594	D0550040504
'9000031872236	'5203718079001	9/27/2005	\$264.30	331466	D0550041091
'9000031872237	'5203718079002	9/27/2005	\$120.30	331466	D0550051339
'9000031872238	'5203718081001	9/27/2005	\$88.10	331498	D0550041091
'9000031872239	'5203718082001	9/27/2005	\$88.10	331607	D0550041091
'9000031872240	'5203718082002	9/27/2005	\$60.15	331607	D0550051339
'9000031872241	'5203718165001	9/27/2005	\$88.10	331769	D0550041091
'9000031872242	'5203718165002	9/27/2005	\$60.15	331769	D0550051339
'9000031957673	'5203766994001	9/30/2005	\$902.25	332503	D0550042201
'9000031909792	'5203737938001	9/30/2005	\$742.00	330491	D0550040812
'9000031909793	'5203745275001	10/1/2005	\$2,077.60	331413	D0550040812
'9000031909794	'5203745290001	10/1/2005	\$60.15	330340	D0550051339
'9000031957674	'5203765017001	10/4/2005	\$1,187.20	332689	D0550040812
'9000031973770	'5203772954001	10/5/2005	\$240.60	332662	D0550071740
'9000031973772	'5203774278001	10/5/2005	\$308.35	332661	D0550041091
'9000031973773	'5203774278002	10/5/2005	\$240.60	332661	D0550051339
'9000031973771	'5203776605001	10/6/2005	\$220.25	332680	D0550040072
'9000031989226	'5203779661001	10/6/2005	\$60.15	332663	D0550076166

SUM of Pre-P \$55,595.45

**SUM OF PRE-PETITION AMOUNTS OWED TO FAMILY OF COOKSON COMPANIES**

**\$304,301.90**

**PAYMENTS FROM DELPHI**

'ADMAFC46475V	8/24/2005	(\$85,138.77)
'ADMAFC46476V	8/24/2005	(\$4,414.90)
'ADM2005083028929	8/30/2005	(\$289,298.45)
'ADM2005090213080	9/2/2005	(\$13,080.63)
'ADMAFC46476	9/29/2005	(\$7,947.45)
'ADM883425	10/1/2005	(\$167,517.42)

**(\$567,397.62)**

**OVERPAYMENT TO FAMILY OF COOKSON COMPANIES**

**(\$263,095.72)**

**DELPHI CREDITS TO PRE-PETITION ACCOUNT**

'ACM11DRTRF310	10/1/2005	\$249,362.62
'ACM11DRTRF309V	10/1/2005	\$13,733.10

**\$263,095.72**

**DEBITS TO POST-PETITION FOR COLLECTION**

**\$263,095.72**